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# Tax Bulletin

## Tax Bulletin 8-08

**Effective Date: Jan. 1, 2009**

### Re: New Withholding Tax Forms

Withholding tax forms will change from the TC-96 series to the TC-941 series in 2009.

You must file withholding tax on the new TC-941 forms for periods beginning Jan. 1, 2009. See the new forms online at **[tax.utah.gov/forms/finals/release.html](http://tax.utah.gov/forms/finals/release.html)**. Continue using the current TC-96 forms for 2008 filing periods.

If you currently pay and file monthly, starting Jan. 1, 2009, you will continue to pay monthly, but you will file quarterly.

If you use substitute forms, they must exactly match the TC-941 forms series and be approved by the Tax Commission before you file your 2009 returns. For more information, see Publication 99, *Guidelines for Substitute and Copied Utah Tax Forms*, online at **[tax.utah.gov/pubs](http://tax.utah.gov/pubs)**.

**You will receive a packet with all the forms needed for 2009. This table shows forms you should use, based on your current filing frequency:**

If you currently file:	You will file:	You will pay:	Your packet will contain:
Monthly (TC-96M)	Quarterly (TC-941)	Monthly (TC-941PC)	<ul style="list-style-type: none"><li>• 4 returns (TC-941) (Mar, Jun, Sept, Dec)</li><li>• 12 payment coupons (TC-941PC) (Jan through Dec)</li><li>• 1 annual reconciliation (TC-941R) (Dec)</li></ul>
Quarterly (TC-96Q) or Annually (TC-96Y)	Quarterly (TC-941)	Quarterly (TC-941PC)	<ul style="list-style-type: none"><li>• 4 returns (TC-941) with attached payment coupons (TC-941PC) (Mar, Jun, Sept, Dec)</li><li>• 1 annual reconciliation (TC-941R) (Dec)</li></ul>
Annually (TC-96Y) for reporting only household employment taxes*	Annually (TC-941)	Annually (TC-941PC)	<ul style="list-style-type: none"><li>• 1 return (TC-941) with attached payment coupon (TC-941PC) (Dec)</li><li>• 1 annual reconciliation (TC-941R) (Dec)</li></ul>

\* If you have been filing annually and have household employees, your frequency will remain annual. If you do not have household employees, your frequency will change to quarterly.

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## Electronic Payments

Starting with the 2009 periods, withholding tax payments (including EFT) will not count as your return. You must file your return (TC-941) separately. Use one of the following payment options:

- **ACH Credit** -You initiate this payment through your financial institution, which may charge you a transaction fee. See Pub 43, *Withholding Tax Electronic Funds Transfer - ACH Credit Method*, for more information.
- **ACH Debit Requests** – (Available early 2009) You authorize the Tax Commission to initiate this payment. There is no transaction fee. See *WithholdingExpress* at **withholding.utah.gov** for more information. First time users must register and allow 10 days to receive a PIN before using this service.
- **PaymentExpress** –You may pay electronically with an eCheck or credit card at **paymentexpress.utah.gov**. You will be charged a convenience fee for this service.

Go to **withholding.utah.gov** to:

- File returns
- Make payments (debit requests)
- File W-2s (and other withholding forms)
- File reconciliations

Go to **tax.utah.gov** for:

- Returns and payment coupons
- Substitute form requirements (Publication 99)
- Utah Withholding Tax General Information (Publication 14)
- Online withholding workshop

## QUESTIONS...



**E-mail:** [taxmaster@utah.gov](mailto:taxmaster@utah.gov)  
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